

11 November 1971

OFFICE OF FINANCE INSTRUCTION NO. 139

SUBJECT : Destruction of Receipts

25X1A

REFERENCE : [REDACTED]

1. In accordance with the provisions of reference, there is no initial requirement for receipts for expenditures of \$15 or less. Receipts for such amounts even though turned in by employees in support of claims are not considered part of the formal documentation which must be retained to support the expenditure. Retention of such receipts unnecessarily adds to the bulk of vouchers or accountings and to increased costs when such vouchers or accountings are micro-filmed for record retention purposes.

2. All personnel responsible for the audit and/or certification of financial transactions are encouraged to destroy any receipts that may have been presented by claimants for expenditures of \$15 or less unless temporary retention by the office of concern is considered necessary for some purpose other than for financial documentation.

[REDACTED]

25X1A

L. E. BUSH
Director of Finance

GROUP 1
Excluded from automatic
downgrading and
declassification

S-E-C-R-E-T